



United States Attorney  
Southern District of New York

The Silvio J. Mollo Building  
One Saint Andrew's Plaza  
New York, New York 10007

August 1, 2023

**By ECF**

The Honorable Loretta A. Preska  
United States Courthouse  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

**Re: United States v. Nikhil Wahi, 22 Cr. 392 (LAP)**

Dear Judge Preska:

The Government respectfully submits this letter regarding the outstanding restitution issues in the above-referenced matter. The Government respectfully submits that to resolve the outstanding dispute between the defendant and Coinbase as to the amount of restitution owed, that the Court should be furnished with a copy of Coinbase's underlying legal billing records so that the Court can determine whether Coinbase's legal fees are, in fact, directly related to the criminal investigation and prosecution. *See United States v. Afriyie*, 27 F.4th 161, 173 (2d Cir.), cert. denied, 214 L. Ed. 2d 145, 143 S. Ct. 326 (2022). To that end, the Government has consulted with counsel to Coinbase and Coinbase is prepared to provide those billing records to the Court on an *in camera* basis should the Court order that the records be so furnished.

Respectfully submitted,

DAMIAN WILLIAMS  
United States Attorney

by: /s/  
Noah Solowiejczyk / Nicolas Roos  
Assistant United States Attorneys  
(212) 637-2473/2421

cc: All defense counsel (by ECF)

*Coinbase shall provide the billing records underlying its request for restitution to the Court for in camera review.  
a supplemental PSR is not required.  
August 10, 2023<sup>1</sup>*

SO ORDERED

*Loretta A. Preska*  
LORETTA A. PRESKA  
UNITED STATES DISTRICT JUDGE